

JENNIFER M. GRANHOLM GOVERNOR

Class

ROBERT J. KLEINE STATE TREASURER

# REGULAR MEETING OF THE STATE TAX COMMISSION

#### **AGENDA**

DATE OF MEETING: September 12, 2006

PLACE OF MEETING: Treasury Bond Finance Board Room

1st Floor Richard H. Austin State Office Building

Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

- 1. Approval of the minutes of August 29, 2006 as presented.
- 2. Memo from Timothy Schnelle, Manager, Commercial/Industrial Section, Assessment and Certification Division, regarding the proposed 2007 Personal Property Statement. To the Commission for approval.
- 3. Memo from Kelli Sobel, Executive Secretary, regarding Classification Appeals Hearings Group Recommendations covering the appeals heard on 9-7-06 for the year 2006. See list below for identification:

| <u>Owner</u>      | Current<br><u>Class</u>  | Requested<br>Class   | Asssessor Rec.  | Field Staff Rec.  | Hearing <u>Rec.</u>  |
|-------------------|--|--|---|---|--|
| Kricher<br>Swains | Residential  | Agricultural   | Residential   | Residential   | Residential  |
| Lake              | Developmental  | Agricultural   | Developmental   | Developmental   | Residential  |
| Ancona            | Residential  | Agricultural   | Residential   | Residential   | Residential  |
| Reed              | Developmental  | Agricultural<br>Timber   | Developmental   | Developmental   | Developmental  |
| Glezman           | Residential  | Cutover  | Residential   | Residential   | Residential  |
| Hinds             | Residential  | Agricultural   | Residential   | Residential   | Residential  |
| Skirlo            | Residential  | Agricultural   | Residential   | Residential   | Residential  |
| Gundlach          | Residential  | Agricultural   | Residential   | Residential   | Residential  |
| Sprague           | Residential  | Agricultural   | Residential   | Residential   | Residential  |
| Czygan            | Residential  | Agricultural   | Residential   | Residential   | Residential  |
|                   | Kricher<br>Swains<br>Lake<br>Ancona<br>Reed<br>Glezman<br>Hinds<br>Skirlo<br>Gundlach<br>Sprague | OwnerClassKricherResidentialSwainsDevelopmentalLakeDevelopmentalAnconaResidentialReedDevelopmentalGlezmanResidentialHindsResidentialSkirloResidentialGundlachResidentialSpragueResidential | OwnerClassClassKricherResidentialAgriculturalSwainsLakeDevelopmentalAgriculturalAnconaResidentialAgriculturalReedDevelopmentalAgriculturalTimberGlezmanResidentialCutoverHindsResidentialAgriculturalSkirloResidentialAgriculturalGundlachResidentialAgriculturalSpragueResidentialAgricultural | OwnerClassClassRec.KricherResidentialAgriculturalResidentialSwainsSwainsAgriculturalDevelopmentalLakeDevelopmentalAgriculturalResidentialAnconaResidentialAgriculturalDevelopmentalReedDevelopmentalAgriculturalDevelopmentalTimberTimberResidentialGlezmanResidentialAgriculturalResidentialHindsResidentialAgriculturalResidentialSkirloResidentialAgriculturalResidentialGundlachResidentialAgriculturalResidentialSpragueResidentialAgriculturalResidential | OwnerClassČlassRec.Rec.Kricher<br>SwainsResidentialAgricultural<br>AgriculturalResidentialResidentialLake<br>Ancona<br>ResidentialDevelopmental<br>Agricultural<br>Agricultural<br>Agricultural<br>TimberResidential<br>Developmental<br>TimberResidential<br>Developmental<br>ResidentialDevelopmental<br>Developmental<br>Residential<br>ResidentialGlezman<br>Hinds<br>Skirlo<br>Gundlach<br>SpragueResidential<br>Residential<br>Agricultural<br>Agricultural<br>Agricultural<br>Residential<br>Residential<br>Residential<br>Residential<br>Residential<br>Residential<br>ResidentialResidential<br>Residential<br>Residential<br>Residential |

### 3. (continued):

| Class. |              |  |              |              |              |              |  |
|--------|--------------|--|--------------|--------------|--------------|--------------|--|
| Appeal |              | Current  | Requested    | Asssessor    | Field Staff  | Hearing      |  |
| No.    | <u>Owner</u> | Class  | Class        | Rec.         | Rec.         | Rec.         |  |
|        |              |  |              |              |              |              |  |
| 06-024 | Schenden     | Residential  | Agricultural | Residential  | Residential  | Residential  |  |
| 06-025 | Schenden     | Residential  | Agricultural | Residential  | Residential  | Residential  |  |
| 06-026 | Schenden     | Residential  | Agricultural | Residential  | Residential  | Residential  |  |
| 06-055 | Burgener     | Residential  | Agricultural | Residential  | Residential  | Residential  |  |
| 06-056 | Burgener     | Residential  | Agricultural | Residential  | Residential  | Residential  |  |
| 06-049 | Sproles      | Residential  | Agricultural | Residential  | Residential  | Residential  |  |
| 06-052 | Knauf        | Residential  | Agricultural | Residential  | Residential  | Residential  |  |
| 06-053 | Knauf        | Residential  | Agricultural | Residential  | Residential  | Residential  |  |
| 06-002 | Doerr        | Residential  | Agricultural | Residential  | Residential  | Residential  |  |
| 06-064 | Hogan        | Residential  | Agricultural | Agricultural | Agricultural | Agricultural |  |
|        | <u> </u>     |  | C            |              |              | C            |  |
|        | Arrowhead    |  |              |              |              |              |  |
| 06-079 | Farms        | Dismiss - Did not appeal classification to March Board of Review |              |              |              |              |  |
|        |              | I I  |              |              |              |              |  |

- 4. Northwest Airlines MCL 211.154 Petition No. 154-04-4332.
- 5. Memo from Kelli Sobel, Executive Secretary, regarding inappropriate assessing practices in Warren Township, Midland County.
- 6. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
- 7. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification. **Scheduled for 9:30 A.M.**
- 8. Scheduled for 12:00 P.M.

Memo from Kelli Sobel, Executive Secretary, regarding Greenbush Township, Alcona County. A 14-Point Review was conducted in 2002 (score of 100) and a follow-up review was conducted in 2006 (score of 84), both Substantially Non-Compliant. Appearing before the Commission are the Greenbush Township Officials.

### 9. Scheduled for 12:15 P.M.

Memo from Kelli Sobel, Executive Secretary, regarding the City of Crystal Falls, Iron County. A 14-Point Review was conducted in 2003 (score of 104 - Substantially Non-Compliant) and a follow-up review was conducted in 2006 (score of 110 – Non-Compliant). Appearing before the Commission are the City of Crystal Falls Officials.

### 10. **Scheduled for 12:45 P.M.**

Memo from Kelli Sobel, Executive Secretary, regarding several complaints against Holly Township, Oakland County. A 14-Point Review was conducted and the Township Scored 101 - Substantially Non-Compliant). Appearing before the Commission are the Holly Township Officials.

### 11. Scheduled for 1:00 P.M.

Memo from Kelli Sobel, Executive Secretary, regarding Stanton Township, Houghton County. A 14-Point Review was conducted in 2004 (score of 90 - Substantially Non-Compliant) and a follow-up review was conducted in 2006 (score of 110 – Non-Compliant). Appearing before the Commission are the Stanton Township Officials.

# 12. MCL 211.154 Petition 154-05-4402 Bagel Partners, Inc.

City of Kalamazoo, Kalamazoo County

Parcel No. 9051304 An official order was issued for the above-referenced petition following the August 29, 2006 State Tax Commission meeting. Notice was received that the referenced order be withdrawn at the request of the assessor. Staff recommendation: Rescind the above-referenced order.

MCL 211.154 Petition 154-05-4404 Cytec Industries, Inc.

City of Kalamazoo, Kalamazoo County

Parcel No. 9000920 An official order was issued for the above-referenced taxpayer on September 5, 2006. Notice was received that an incorrect amounts for the Requested Assessed and Requested Taxable Valuations for the years 2003, 2004, and 2005 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.